**Section 1003.40 Audits for Truck License Fees**

a) All licensees selected by the Department of Accounting Revenue for auditing shall be notified by letter sent by regular mail of the purpose of the audit, the date and location of the audit, the years of licensing to be examined, the records required to be provided for the auditor, and the consequences of non-appearance for the audit (to include assessments at 100% of miles run), suspension of all registration plates and stickers, and collection action filed by the Attorney General of Illinois in the Circuit Court of venue.

b) The provisions of Section 2-124 of the Act shall apply to all audits.

c) Illinois based truck licensees shall produce their records and be audited at the Chicago or Springfield, Illinois, offices of the Department of Accounting Revenue. Illinois based truck licensees who fail to appear for a scheduled audit meeting, and who request another appointment for auditing shall report to the Chicago or Springfield offices, whichever is closest to the licensee's office. Requests for reaudits for which 100% assessments have been applied must be submitted to the Department of Accounting Revenue before the 30 day notice provided for in Section 2-124(h) and (j) of the Act has expired.

d) No costs shall be assessed against a licensee for audits conducted at Secretary of State offices, as provided in Section 2-124(d) of the Act.

e) For Illinois based International Registration Plan (I.R.P.) audits conducted within the State of Illinois except as subsection (d) above, an audit fee of $100 per day or $50 per half day per auditor shall be assessed if an assessment is found to be due and owing the State of Illinois or any I.R.P. jurisdiction. In the case of an audit of an Illinois based International Registration Plan licensee that takes place outside the State of Illinois, transportation costs incurred, such as: airplane, automobile, train, car rental, taxi, etc., shall be assessed in addition to the audit fee of $100 per day or $50 per half day per auditor, and will be assessed regardless of the amount of the assessment or if any assessment is made. The cost of personal or state owned automobile usage shall be equivalent to the reimbursement mileage rate as provided by the State of Illinois travel rules (80 Ill. Adm. Code 3000). If more than one licensee is audited on a single trip, the transportation costs shall be apportioned between the companies based on the amount of time spent at each company.

f) For audits of non-Illinois based licensees that take place within the State of Illinois except as subsection (d) above, an audit fee of $100 per day or $50 per half day per auditor shall be assessed if any assessment is found to be due and owing the State of Illinois. In the case of an audit of a non-Illinois based licensee that takes place outside the State of Illinois, transportation costs incurred such as: airplane, automobile, train, car rental, taxi, etc., shall be assessed in addition to the audit fee of $100 per day or $50 per half day per auditor if an assessment is found to be due and owing the State of Illinois. The cost of personal or state owned automobile usage shall be equivalent to the reimbursement mileage rate as provided by the State of Illinois travel rules (80 Ill. Adm. Code 3000). If more than the licensee is audited on a single trip, the transportation costs shall be apportioned between the companies based on the amount of time spent at each company.

g) No charge shall be assessed for an auditor trainee being trained on the job by an auditor. If an auditor trainee performs an audit, the audit fee of $100 per day or $50 per half day per auditor shall be assessed.

h) A notice of any deficit and the amount of money owed to the Secretary of State shall be sent by regular mail to the truck licensee. Payment is due within 30 calendar days after the date of the written notice or the registration plates shall be suspended, unless a hearing is requested, in accordance with Section 2-124(i) of the Act.

i) The rules at 92 Ill. Adm. Code 1001.Subpart A shall apply to any hearing requested by a truck licensee pursuant to Section 2-124(j) of the Act.

(Source: Amended at 29 Ill. Reg. 1966, effective January 20, 2005)